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GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

38/1/2017-Fin(R&C)(191)

In exercise of the powers conferred by sub-section (6D) of section 25 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council and in supersession of the Government Notification No. 38/1/2017-Fin(R&C)(136) dated 2nd April, 2020, published in the Extraordinary Official Gazette, Series I No. 1 dated 2nd April, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies that the provisions of sub-section (6B)

or sub-section (6C) of section 25 of the said Act shall not apply to a person who is,—

- (a) not a citizen of India; or
- (b) a Department or establishment of the Central Government or State Government; or
- (c) a local authority; or
- (d) a statutory body; or
- (e) a Public Sector Undertaking; or
- (f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 12th March, 2021.

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